

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA

v.

GLENN R. UNGER,

Defendant.

Criminal Action No.

12-CR- 579 (TJM)

INDICTMENT

Counties: Saratoga and
Albany

VIOLATIONS:

26 U.S.C. §7212(a) (1 Count)

18 U.S.C. §287 (4 Counts)

26 U.S.C. §7201 (1 Count)

18 U.S.C. §514(a)(2) (1 Count)

THE GRAND JURY CHARGES:

COUNT 1

[Obstructing and Impeding the IRS]

Beginning in at least 2007 and continuing through 2011, in Saratoga County, in the Northern District of New York and elsewhere, defendant **GLENN R. UNGER** corruptly obstructed and impeded and endeavored to obstruct and impede the due administration of federal internal revenue laws contained in Title 26 of the United States Code by, among other things:

a. On or about December 28, 2007, the defendant filed and caused to be filed with the Internal Revenue Service a false and fraudulent claim against the United States for payment of a refund of taxes in the amount of \$238,406.47, by preparing and causing to be prepared and mailing and causing to be mailed to the Internal Revenue Service a United States Individual Income Tax Return, Form 1040, for tax year 2004;

b. On or about December 31, 2007, the defendant filed and caused to be filed with the

Internal Revenue Service a false and fraudulent claim against the United States for payment of a refund of taxes in the amount of \$200,000.00, by preparing and causing to be prepared and mailing and causing to be mailed to the Internal Revenue Service a United States Nonresident Alien Income Tax Return, Form 1040NR, for tax year 2007;

c. On or about January 2, 2008, the defendant filed and caused to be filed with the Internal Revenue Service a false and fraudulent claim against the United States for payment of a refund of taxes in the amount of \$112,546.53, by preparing and causing to be prepared and mailing and causing to be mailed to the Internal Revenue Service a United States Individual Income Tax Return, Form 1040, for tax year 2005;

d. On or about January 7, 2008, the defendant filed and caused to be filed with the Internal Revenue Service a false and fraudulent claim against the United States for payment of a refund of taxes in the amount of \$2,729.58, by preparing and causing to be prepared and mailing and causing to be mailed to the Internal Revenue Service a United States Individual Income Tax Return, Form 1040, for tax year 2006;

e. On or about February 25, 2008, the defendant filed and caused to be filed with the Internal Revenue Service a false and fraudulent claim against the United States for payment of a refund of taxes in the amount of \$65,121.20, by preparing and causing to be prepared and mailing and causing to be mailed to the Internal Revenue Service a United States Individual Income Tax Return, Form 1040, for tax year 2006;

f. On or about March 21, 2008, the defendant filed and caused to be filed with the Internal Revenue Service a false and fraudulent claim against the United States for payment of a refund of taxes in the amount of \$35,000,150.00, by preparing and causing to be prepared and mailing and causing to be mailed to the Internal Revenue Service a United States Individual Income

Tax Return, Form 1040, for tax year 2007;

g. On or about March 21, 2008, the defendant filed and caused to be filed with the Internal Revenue Service a false and fraudulent claim against the United States for payment of a refund of taxes in the amount of \$266,847.92, by preparing and causing to be prepared and mailing and causing to be mailed to the Internal Revenue Service a United States Individual Income Tax Return, Form 1040, for tax year 2007;

h. On or about July 8, 2008, the defendant filed and caused to be filed with the Internal Revenue Service a false and fraudulent claim against the United States for payment of a refund of taxes in the amount of \$285,973.90, by preparing and causing to be prepared and mailing and causing to be mailed to the Internal Revenue Service a United States Individual Income Tax Return, Form 1040, for tax year 2008;

i. On or about April 20, 2011, the defendant filed and caused to be filed with the Internal Revenue Service a false and fraudulent claim against the United States for a refund of payment in the amount of \$5,936.16, by preparing and causing to be prepared and mailing and causing to be mailed to the Internal Revenue Service a Claim for Refund and Request for Abatement, Form 843, for tax period 2004;

j. On or about April 20, 2011, the defendant filed and caused to be filed with the Internal Revenue Service a false and fraudulent claim against the United States for a refund of payment in the amount of \$5,761.59, by preparing and causing to be prepared and mailing and causing to be mailed to the Internal Revenue Service a Claim for Refund and Request for Abatement, Form 843, for tax period 2005;

k. On or about April 20, 2011, the defendant filed and caused to be filed with the Internal Revenue Service a false and fraudulent claim against the United States for a refund of

payment in the amount of \$17,235.28, by preparing and causing to be prepared and mailing and causing to be mailed to the Internal Revenue Service a Claim for Refund and Request for Abatement, Form 843, for tax period 2006;

l. On or about April 20, 2011, the defendant filed and caused to be filed with the Internal Revenue Service a false and fraudulent claim against the United States for a refund of payment in the amount of \$17,153.08, by preparing and causing to be prepared and mailing and causing to be mailed to the Internal Revenue Service a Claim for Refund and Request for Abatement, Form 843, for tax period 2007;

m. On or about April 20, 2011, the defendant filed and caused to be filed with the Internal Revenue Service a false and fraudulent claim against the United States for a refund of payment in the amount of \$5,584.50, by preparing and causing to be prepared and mailing and causing to be mailed to the Internal Revenue Service a Claim for Refund and Request for Abatement, Form 843, for tax period 2008;

n. On or about April 20, 2011, the defendant filed and caused to be filed with the Internal Revenue Service a false and fraudulent claim against the United States for a refund of payment in the amount of \$90,096.11, by preparing and causing to be prepared and mailing and causing to be mailed to the Internal Revenue Service a United States Gift (and Generation-Skipping Transfer) Tax Return, Form 709, for gifts made during calendar year 2010; and

o. On or about June 17, 2011, the defendant submitted for filing with the Saratoga County, New York, Clerk's Office, false documentation, that being a "Presentment by Notary Public of Certificate for Filing," attempting to release a federal tax lien in the amount of \$116,410.43 filed on August 4, 2009, by the Internal Revenue Service against the defendant regarding his individual tax liabilities for tax years 2005 and 2006, and his frivolous filing penalties for calendar years 2004

through 2008.

All in violation of Title 26, United States Code, Section 7212(a).

COUNT 2
[False claim for refund]

On or about December 28, 2007, in the Northern District of New York, defendant **GLENN R. UNGER** knowingly made and presented to the Internal Revenue Service, an agency of the United States Department of the Treasury, a claim against the United States for payment of a refund of taxes in the amount of \$238,406.47, which he then and there knew to be false, fictitious, and fraudulent, by preparing and causing to be prepared and mailing and causing to be mailed to the Internal Revenue Service a United States Individual Income Tax Return, Form 1040, for tax year 2004.

In violation of Title 18, United States Code, Section 287.

COUNT 3
[False claim for refund]

On or about December 31, 2007, in the Northern District of New York, defendant **GLENN R. UNGER** knowingly made and presented to the Internal Revenue Service, an agency of the United States Department of the Treasury, a claim against the United States for payment of a refund of taxes in the amount of \$200,000.00, which he then and there knew to be false, fictitious, and fraudulent, by preparing and causing to be prepared and mailing and causing to be mailed to the Internal Revenue Service a United States Nonresident Alien Income Tax Return, Form 1040NR, for tax year 2007.

In violation of Title 18, United States Code, Section 287.

COUNT 4
[False claim for refund]

On or about January 7, 2008, in the Northern District of New York, defendant **GLENN R.**

UNGER knowingly made and presented to the Internal Revenue Service, an agency of the United States Department of the Treasury, a claim against the United States for payment of a refund of taxes in the amount of \$2,729.58, which he then and there knew to be false, fictitious, and fraudulent, by preparing and causing to be prepared and mailing and causing to be mailed to the Internal Revenue Service a United States Individual Income Tax Return, Form 1040, for tax year 2006.

In violation of Title 18, United States Code, Section 287.

COUNT 5
[False claim for refund]

On or about July 8, 2008, in the Northern District of New York, defendant **GLENN R. UNGER** knowingly made and presented to the Internal Revenue Service, an agency of the United States Department of the Treasury, a claim against the United States for payment of a refund of taxes in the amount of \$285,973.90, which he then and there knew to be false, fictitious, and fraudulent, by preparing and causing to be prepared and mailing and causing to be mailed to the Internal Revenue Service a United States Individual Income Tax Return, Form 1040, for tax year 2008.

In violation of Title 18, United States Code, Section 287.

COUNT 6
[Tax Evasion]

On or about June 17, 2011, in Saratoga County, in the Northern District of New York, defendant **GLENN R. UNGER** did willfully attempt to evade income tax and penalties due and owing by him to the United States for the calendar years 2004 through 2008 by submitting for filing with the Saratoga County, New York, Clerk's Office false documentation, that being a "Presentment by Notary Public of Certificate for Filing," to release a federal tax lien filed on August 4, 2009, by the Internal Revenue Service against the defendant regarding his individual tax liabilities for tax years 2005 and 2006, and his frivolous filing penalties for calendar years 2004 through 2008, in the

amount of \$116,410.43.

In violation of Title 26, United States Code, Section 7201.

COUNT 7
[Fictitious Obligations]

On or about January 18, 2008, in Albany County, in the Northern District of New York within the United States, defendant **GLENN R. UNGER**, with the intent to defraud, did knowingly pass, utter, present, and cause to be passed, uttered, and presented, and with fraudulent intent possessed a false and fictitious instrument, document, and other item, namely an instrument titled "Secured Promissory Note" in the amount of \$200,000.00 appearing, representing, purporting and contriving, through scheme and artifice, to be an actual security and other financial instrument issued under the authority of the United States.


In violation of Title 18, United States Code, Section 514(a)(2).

A TRUE BILL, *Name Redacted

Dated: December 19, 2012


FOREPERSON

RICHARD S. HARTUNIAN
United States Attorney
Northern District of New York

By: 
Ransom P. Reynolds
Assistant U.S. Attorney